In the claims:

Claims 1-32 cancelled.

33. (Currently amended) A method for formation of a panel for generating and diffusing heat, comprising the steps of:

providing a board having one or two pieces of fabric with a weft of continuously highly-conductive metal wire coated with insulating material and with a warp formed of parallel strips laid side-by-side, wherein said parallel strips are formed of fiberglass threads placed side-by-side;

forming intermediate and external layers of thermal adhesive epoxy material in relation to the pieces of fabric;

providing first electrical contacts at a short distance from ends of the metal wire, wherein said first electrical contacts are connected to a source of electric current:

forming holes in the insulating layer of thermoadhesive epoxy material that coats the pieces of fabric, at two ends of the metal wire weft, using laser beams, which, by their nature, are repelled by the metal of the wire;

connecting the first electrical contacts to the ends of the metal wire of the weft by welds inserted in said holes:

extending the wire constituting the weft continuously from a first corner on a first side of the piece of fabric, crosswise to the warp strips passing over a first face of a first strip, over a second face of a next strip. over a first face of a strip next again and so on to reach an opposite side of the piece and from there, after making a bend at 180°, returning said wire toward the first side closely aligned along a hole of a previously inserted length and from the first side so that said wire makes a bend at 180° and returns towards the opposite side of the piece passing over a second face of the first strip, over a first face of the next strip, over a second face of the strip next again and so on to complete a whole weft of the piece, providing an effect of aligning the lengths of a conductive wire through which electric current passes in an opposite direction of flow, being to eliminate harmful electric fields.

Claim 34 cancelled.